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"Green Sheet"
MOST COMMON AFRS TRAN CODES FOR MID-BIENNIUM (Revised 5/2006)
WITH ASSOCIATED SECOND YEAR CASH TRAN CODES
FOR REVENUES AND BIENNIAL APPROPRIATIONS

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(R-1) REVENUES (earned by June 30, received after June 30)

DOC. FORM	FY	TC	DR / CR	DR / CR	
Accrual	06	013	13__V / 3205		For variable receivables
CRJ-A8	07	151	7110 / 13__V	3205 / 3210	

Note: OST needs a copy of the A8.

(R-2) REVENUE - FROM OTHER STATE AGENCIES

DOC. FORM	FY	TC	DR / CR	DR / CR
Accrual	06	054	1354* / 3205	
JV-A7	07	099	7140 / 1354*	3205 / 3210

(R-3) REFUND OF REVENUE - TO OTHER STATE AGENCIES

DOC. FORM	FY	TC	DR / CR	DR / CR	DOC. FORM	FY	TC	DR / CR	DR / CR
					OR				
Accrual	06	543	3205 / 5154V*		IAP JV	06	644	3205 / 5154V*	
JV-A7	07	550	5154V* / 7140	3210 / 3205	Batch 'WW'	07	659	5154V* / 7140	3210 / 3205

Notes: TC 550 requires ref doc # (no match required).   Notes: IAP requires use of a statewide IAP vendor #.

OST needs a copy of the JV.   OST does **not** need a copy of the JV.

(R-4) REFUND OF REVENUE PAYMENTS WITH AFRS WARRANTS

DOC. FORM	FY	TC	DR / CR	DR / CR
A19-3A	06	198	3205 / 5111	
Batch 'WW'	07	390	5111 / 7120	3210 / 3205

(R-5) CANCELLATION OF REFUND OF REVENUE WARRANTS (Warrant not reissued)

DOC. FORM	FY	TC	DR / CR	DR / CR	
JV-A7	06	449	7130 / 3210		For TC 198 warrants dated 6/30/06 or earlier

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Cr. Accrual	06	215	5111 / 3205		For TC 198 warrants dated 7/1/06 or later
Cr. Accr. (Reversal)	07	215R	(5111) / (3205)		
JV-A7	07	449	7130 / 3210		

Note: OST needs a copy of the JV if warrant not statutorily cancelled.

(R-6) CANCELLATION OF REFUND OF REVENUE WARRANTS (Warrant reissued for same amount)

DOC. FORM	FY	TC	DR / CR	DR / CR	
JV-A7	06	455	7130 / 5194V		For TC 198 warrants dated & cancelled prior to 6/30/06 or earlier
A19	06	955	5194V / 5111		Reissue warrant

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Batch 'WW'	06	397	5111 / 7120	6510 / 6505

DOC. FORM	FY	TC	DR / CR	DR / CR	
JV-A7	07	455	7130 / 5194V		For TC 198 warrants dated and cancelled 7/1/06 or later
A19	07	955	5194V / 5111		Reissue warrant

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Batch 'WW'	07	817	5111 / 7120

Note: OST needs a copy of the JV if warrant not statutorily cancelled.

(R-7) TRANSFERS - REVENUE BETWEEN FUNDS

OR

DOC. FORM	FY	TC	DR / CR	DR / CR	DOC. FORM	FY	TC	DR / CR	DR / CR
Accrual (Rec Acct)	06	053	1353* / 3205		Accrual (Rec Acct)	06	053	1353* / 3205	
Accrual (Pay Acct)	06	543	3205 / 5153V*		Accrual (Pay Acct)	06	543	3205 / 5153V*	
JV-A7 (Rec Acct)	07	098	7140 / 1353*	3205 / 3210	IFT JV (Rec Acct)	07	**021**	7140 / 3210	
JV-A7 (Pay Acct)	07	548	5153* / 7140	3210 / 3205	IFT JV (Rec Acct)	07	123	3205 / 1353V*	
					IFT JV (Pay Acct)	07	**022**	3210 / 7140	
					IFT JV (Pay Acct)	07	013	5153V* / 3205	

Notes: TC 548 requires ref doc # (no match required).

OST needs a copy of the JV.

Notes: **Can use non-IFT TCs 123 & 013 in IFT JV**.

OST does **not** need a copy of the JV.

(R-8) TRANSFERS REVENUES - BETWEEN FISCAL YEARS FROM 07 TO 06

DOC. FORM	FY	TC	DR / CR	DR / CR
Accrual	06	013	13__V / 3205	
Accrual (Reversal)	07	543	3205 / 13__V	

For example: Revenue was earned in 06, cash received in 07, revenue originally recorded in 07.

(R-9) TRANSFERS REVENUES - BETWEEN FISCAL YEARS FROM 06 TO 07

DOC. FORM	FY	TC	DR / CR	DR / CR
Accrual	06	004	3210 / 5192V	
Accrual (Reversal)	07	803	5192 / 3210	

For example: Revenue was earned in 07, cash received in 06, revenue originally recorded in 06.

(B-1) EXPENDITURE RECOVERIES - OTHER

DOC. FORM	FY	TC	DR / CR	DR / CR
Accrual	06	241	1312 / 6505	
CRJ-A8	07	242	7110 / 1312	6505 / 6510

Note: OST needs a copy of the A8.

(B-2) EXPENDITURE RECOVERIES - FROM OTHER STATE AGENCIES

DOC. FORM	FY	TC	DR / CR	DR / CR
Accrual	06	261	1354* / 6505	
JV-A7	07	260	7140 / 1354*	6505 / 6510

(B-3) VENDOR EXPENDITURE PAYMENTS

DOC. FORM	FY	TC	DR / CR	DR / CR	
FO, A19, Etc.	06	210	6505 / 5111		No encumbrance
		OR			
		211	6505 / 5111	9510 / 6410	With encumbrance

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Batch 'WW'	07	398	5111 / 7120	6510 / 6505	

Vendor Expenditure Payments continued on page 3

(B-3) VENDOR EXPENDITURE PAYMENTS (continued from page 2)

DOC. FORM	FY	TC	DR / CR	DR / CR	
FO, A19, Etc.	06	237	6505 / 51__V		No encumbrance
		OR			
		221	6505 / 51__V	9510 / 6410	With encumbrance

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Batch 'WW'	07	395	51__V / 7120	6510 / 6505

(B-4) CANCELLATION OF EXPENDITURE WARRANTS (warrant not reissued)

DOC. FORM	FY	TC	DR / CR	DR / CR	
JV-A7	06	451	7130 / 6510		For cancellation of warrant dated 6/30/06 or earlier

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Cr Accrual	06	290	5111 / 6505		For TC 210 or 211 warrant dated 7/1/06 or later
Cr Accr (Reversal)	07	290R	(5111) / (6505)		
JV-A7	07	451	7130 / 6510		

Cr Accrual	06	218	51__V / 6505		For TC 221 or 237 warrant dated 7/1/06 or later
Cr Accr (Reversal)	07	218R	(51__V) / (6505)		TC 218 requires Ref Doc # (no match required)
JV-A7	07	451	7130 / 6510		

Note: OST needs a copy of the JV if warrant not statutorily cancelled.

(B-5) CANCELLATION OF EXPENDITURE WARRANTS (Warrant reissued for same amount)

DOC. FORM	FY	TC	DR / CR	DR / CR	
JV-A7	06/07	455	7130 / 5194V		For TC 210/398 warrants dated 6/30/06 or earlier record
A-19	06/07	955	5194V / 5111		in FY06; warrants dated 7/1/06 or later record in FY07.

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Batch 'WW'	07	397	5111 / 7120

(B-6) WARRANT/EFT/IAP EXPENDITURE PAYMENTS - TO OTHER STATE AGENCIES

DOC. FORM	FY	TC	DR / CR	DR / CR	DOC. FORM	FY	TC	DR / CR	DR / CR
					OR				
A-19	06	137	6505 / 5154V*		**IAP JV**	06	**640**	6505 / 5154V*	
		OR			(TC 640 - No encumbrance)				
A-19	06	237	6505 / 5154V*						
(TC 137 and 237 - No encumbrance)					**OR**				
		OR			**IAP JV**	06	**641**	6505 / 5154V*	9510 / 6410
A-19	06	221	6505 / 5154V*	9510 / 6410	(TC 641 - encumbrance)				

(TC 221 - encumbrance)   -

					Batch 'WW'	07	650	5154V* / 7140	6510 / 6505

-    **Notes: IAP requires use of statewide IAP vendor #.**

Batch 'WW'	07	395	5154V* / 7140	6510 / 6505

OST does not need a copy of the JV.

Note: Requires use of SWV or Agency Vendor #.

(B-7) JV EXPENDITURE PAYMENTS - TO OTHER STATE AGENCIES

DOC. FORM	FY	TC	DR / CR	DR / CR
Accrual	06	254	6505 / 5154*	
JV-A7	07	268	5154* / 7140	6510 / 6505

Notes: TC 268 posts to the document file and requires reference document # to find a match.

OST needs a copy of the JV.

OR

DOC. FORM	FY	TC	DR / CR	DR / CR
JV-A7	07	468	5154* / 7140	6510 / 6505

Notes: TC 468 does not post to the document file.

OST needs a copy of the JV.

(B-8) TRANSFER EXPENDITURES - BETWEEN ACCOUNTS

OR

DOC. FORM	FY	TC	DR / CR	DR / CR	DOC. FORM	FY	TC	DR / CR	DR / CR
Accrual (Pay Acct)	06	253	6505 / 5153*		Accrual (Pay Acct)	06	253	6505 / 5153*	
Accrual (Rec Acct.)	06	271	1353* / 6505		Accrual (Rec Acct.)	06	271	1353* / 6505	
JV-A7 (Rec Acct)	07	270	7140 / 1353*	6505 / 6510	**IFT JV (Pay Acct)**	07	**669**	6510 / 7140	
JV-A7 (Pay Acct)	07	267	5153* / 7140	6510 / 6505	IFT JV (Pay Acct)	07	218	5153V* / 6505	

Note: TC 267 ref doc # must find a match. (Alternative to
   TC 267 = TC 218+263. TC 218 requires ref doc
   #, but does not require a match.)

IFT JV (Rec Acct) 07 **670** 7140 / 6510

IFT JV (Rec Acct) 07 212 6505 / 1353V*

OST needs a copy of the JV

Notes: Can use Non-IFT TCs 218 & 212 in IFT JV.

OST does not need a copy of the JV.

(B-9) TRANSFER EXPENDITURES - BETWEEN FISCAL YEARS FROM 07 TO 06

DOC. FORM	FY	TC	DR / CR	DR / CR
JV-A7	06	310	6505 / 5111	
JV-A7	07	310R	(6505) / (5111)	

For example: Goods and services were received in 06, warrant dated in 07, expenditure originally recorded in 07.

(B-10) TRANSFER EXPENDITURES - BETWEEN FISCAL YEARS FROM 06 TO 07

DOC. FORM	FY	TC	DR / CR	DR / CR
JV-A7	06	310R	(6505) / (5111)	
JV-A7	07	310	6505 / 5111	

For example: Goods and services were received in 07, warrant dated in 07, expenditure originally accrued in 06.

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LEGEND:

Abbreviations

* = GL requires a subsidiary account

Accr = Accrual	FY = Fiscal Year
AI = Appropriation Index	GL = General Ledger
AFRS = Agency Financial Reporting System	IAP = Interagency Payment
Batch 'WW' = Wrap transaction is system generated	IFT = Interfund Transfer
BI = Biennium indicator	JV or JV-A7 = Journal Voucher Form A7-A
CRJ - A8 = Cash Receipt Journal Summary Form A8-A	OST = Office of the State Treasurer
DOC FORM = Document/Accounting Form Number	PI = Program Index
DR/CR = Debit/Credit general ledger codes	SWV = Statewide Vendor
EFT = Electronic Fund Transfer	TC = AFRS Transaction Code
FO = Field Order	V = Variable GL code must be entered.

General Ledger Accounts

13__V = Variable Receivables	5194 = Deferred Revenue
1312 = Accounts Receivable	6410 = Encumbrances
1353 = Due From Other Funds	6505 = Accrued Expenditures/Expenses
1354 = Due From Other Agencies	6510 = Cash Expenditures/Expenses
3205 = Accrued Revenues	6560 = Estimated Accrued Expenditures/Expenses
3210 = Cash Revenue	7110 = Receipts In-Process
3260 = Estimated Accrued Revenue	7120 = Warrants In-Process
51__V = Variable Payables	7130 = Warrant Cancellations In-Process
5111 = Accounts Payable	7140 = JVs In-Process
5153 = Due To Other Funds	9510 = Reserved for Encumbrances
5154 = Due To Other Agencies	